

Distinctions between the City and State TABOR provisions	City Charter TABOR, Art. VII, §7-90	Colorado Constitution TABOR, Art. X, §20
<p>City: “restrains most”</p> <p>State: “reasonably restrain most”</p> <p>City: three years State: four years</p> <p>City: no mention of how to refund State: any reasonable method of refund</p> <p>City: first claim on City revenue is bonded debt, pensions and judgments</p> <p>State: when revenue is less than payments on general obligation bonds, pension and final court judgments, required election for tax (4(a)) and spending limits (7) suspended till the deficiency is made up</p>	<p>(a)<u>General Provisions</u> . The preferred interpretation shall be that which restrains most the growth of City government. All provisions are self-executing and severable. In addition to existing remedies, individual or class action suits for refunds or for injunctive or declaratory relief may be filed. Successful plaintiffs are entitled to costs and reasonable attorney fees, but the City is not unless the suit be ruled frivolous. Revenue amounts collected, retained, or spent illegally since three (3) full fiscal years before a suit is filed shall be refunded as directed by the Court, with ten percent (10%) annual simple interest from such misconduct. Legal payments on bonded debt, pensions, and judgments have the first claim on City revenue. Other limits on City finances are neither repealed nor prohibited. (1991)</p>	<p>(1) General provisions. This section takes effect December 31, 1992 or as stated. Its preferred interpretation shall reasonably restrain most the growth of government. All provisions are self-executing and severable and supersede conflicting state constitutional, state statutory, charter, or other state or local provisions. Other limits on district revenue, spending, and debt may be weakened only by future voter approval. Individual or class action enforcement suits may be filed and shall have the highest civil priority of resolution. Successful plaintiffs are allowed costs and reasonable attorney fees, but a district is not unless a suit against it be ruled frivolous. Revenue collected, kept, or spent illegally since four full fiscal years before a suit is filed shall be refunded with 10% annual simple interest from the initial conduct. Subject to judicial review, districts may use any reasonable method for refunds under this section, including temporary tax credits or rate reductions. Refunds need not be proportional when prior payments are impractical to identify or return. When</p>

		annual district revenue is less than annual payments on general obligation bonds, pensions, and final court judgments, (4)(a) and (7) shall be suspended to provide for the deficiency.
Differing definitions of "ballot issue"	<p>(b) <u>Term definitions</u> . For purposes of this section:</p> <p>(1) "Ballot issue" means a proposal, not a person, that may be voted on in any Colorado election after any initial petition process filing or any referral to voters by elected officials.</p>	<p>(2) Term definitions. Within this section:</p> <p>(a) "Ballot issue" means a non-recall petition or referred measure in an election.</p>
	<p>(2) "City" means the municipal government excluding enterprises.</p>	<p>(b) "District" means the state or any local government, excluding enterprises.</p>
<p>City: "net percentage change in assessment roll value"</p> <p>State: "net percentage change in actual value"</p>	<p>(3) "City growth" means the net percentage change in assessment roll value from new construction minus destruction of similar real property improvements and additions to minus deletions from the real property assessment roll.</p>	<p>(g) "Local growth" for a non-school district means a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements, and additions to, minus deletions from, taxable real property. For a school district, it means the percentage change in its student enrollment.</p>
	<p>(4) "Emergency" excludes economic conditions, revenue shortfalls, or City salary or fringe benefit increases.</p>	<p>(c) "Emergency" excludes economic conditions, revenue shortfalls, or district salary or fringe benefit increases.</p>

<p>Differing definitions of what constitutes an “enterprise”;</p> <p>City: federal revenue and/or grants counts as government revenue</p> <p>State: excludes federal revenue</p>	<p>(5) "Enterprise" means a City-owned business receiving over seventy-five percent (75%) of annual non-debt revenue from non-government sources.</p>	<p>(d) "Enterprise" means a government-owned business authorized to issue its own revenue bonds and receiving under 10% of annual revenue in grants from all Colorado state and local governments combined.</p>
<p>City: “capital asset sales”</p> <p>State: “property sales”</p>	<p>(6) "Fiscal year spending" means all City expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, City reserve transfers, pension contributions by employees and pension fund earnings, damage awards, or capital asset sales.</p>	<p>(e) "Fiscal year spending" means all district expenditures and reserve increases except, as to both, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.</p>
	<p>(7) "Inflation" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index, until such an index is issued for the City.</p>	<p>(f) "Inflation" means the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.</p>
	<p>(c) Election Provisions .</p> <p>(1) Any City ballot issue shall be decided by a majority of those voting on it in the State general election, the biennial City election, or on the first Tuesday in November of</p>	<p>(3) Election provisions.</p> <p>(a) Ballot issues shall be decided in a state general election, biennial local district election, or on the first Tuesday in November of odd-numbered years. Except for petitions, bonded</p>

	<p>odd-numbered years. The Council may consolidate unpetitioned ballot issues on the ballot. Except for bonded debt, Charter amendments, or petitions, voters may approve a delay in voting on ballot issues for up to four (4) years, but acts during a delay shall not last beyond the delay. (1991)</p>	<p>debt, or charter or constitutional provisions, districts may consolidate ballot issues and voters may approve a delay of up to four years in voting on ballot issues. District actions taken during such a delay shall not extend beyond that period.</p>
<p>City: time for mailing to match State Constitution State: at least 30 days before an election</p> <p>City: type font (30) State: no requirement</p> <p>City: notice must include polling place State: notice does not have to include polling place</p>	<p>(2) The City shall mail at the lowest cost one (1) notice or one (1) set of notices titled, as appropriate, "NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE" addressed to "All Registered Voters" at each mailing address of one (1) or more registered electors in accordance with the time requirements set forth in Colorado Constitution Article X, section 20(3)(b) as amended. The first accurate title of these four (4) shall be printed next to the mailing address and the first accurate title for each notice printed at the top of each, all in thirty (30) point or larger bold type. Except by voter approval, the notice shall include only:</p> <p>(i) The election date, hours, polling place, ballot title,</p>	<p>(b) At least 30 days before a ballot issue election, districts shall mail at the least cost, and as a package where districts with ballot issues overlap, a title notice or set of notices addressed to "All Registered Voters" at each address of one or more active registered electors. The districts may coordinate the mailing required by this paragraph (b) with the distribution of the ballot information booklet required by section 1(7.5) of article V of this constitution in order to save mailing costs. Titles shall have this order of preference: "NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE." Except for district voter-approved additions, notices shall include only:</p> <p>(i) The election date, hours, ballot title, text, and local</p>

<p>City: notice must include fiscal year spending plus federal funds</p>	<p>text, and election office address and telephone number;</p>	<p>election office address and telephone number.</p>
<p>State: notice must include fiscal year spending</p>	<p>(ii) For tax or debt increases, the estimated or actual total of fiscal year spending plus federal funds for the current and each of the past four (4) years, and the overall percentage and dollar change;</p>	<p>(ii) For proposed district tax or bonded debt increases, the estimated or actual total of district fiscal year spending for the current year and each of the past four years, and the overall percentage and dollar change.</p>
<p>City: notice must include estimates of the dollar amount of the increase and fiscal year spending plus federal funds without the increase</p>	<p>(iii) For the first full fiscal year of each Council-proposed tax increase, Council estimates of the dollar amount of each increase and of fiscal year spending plus federal funds without the increase;</p>	<p>(iii) For the first full fiscal year of each proposed district tax increase, district estimates of the maximum dollar amount of each increase and of district fiscal year spending without the increase.</p>
<p>State: notice does not have to include federal funds</p>	<p>(iv) The principal amount and maximum annual and total repayment cost of any proposed City bonded debt, and the balance and annual and remaining total repayment cost of total current City bonded debt;</p>	<p>(iv) For proposed district bonded debt, its principal amount and maximum annual and total district repayment cost, and the principal balance of total current district bonded debt and its maximum annual and remaining total district repayment cost.</p>
<p>City: summaries of written comments to be filed thirty (30) days before the election</p>	<p>(v) Two summaries, up to five hundred (500) words each, one (1) for and one (1) against the proposal, of written comments filed with the City Clerk-Treasurer by thirty (30) days before the election. No summary shall mention names of persons</p>	<p>(v) Two summaries, up to 500 words each, one for and one against the proposal, of written comments filed with the election officer by 45 days before the election. No summary shall mention names of persons or private groups, nor any</p>
<p>State: summaries to be filed forty-five (45) days before the election</p>		

	<p>or private groups, nor any endorsements of or resolutions against the proposal. Representatives obeying these rules shall write this summary for their petition. The City Clerk shall maintain and accurately summarize all other written comments. (1991; 2001)</p>	<p>endorsements of or resolutions against the proposal. Petition representatives following these rules shall write this summary for their petition. The election officer shall maintain and accurately summarize all other relevant written comments. The provisions of this subparagraph (v) do not apply to a statewide ballot issue, which is subject to the provisions of section 1(7.5) of article V of this constitution.</p>
<p>City: excess revenue to be refunded with 10% simple interest</p> <p>State: No mention of interest</p> <p>City: ballot titles for tax or bonded debt increases cannot exceed thirty (30) words</p> <p>State: no limit on ballot title length</p>	<p>If increases or spending totals exceed any estimate in (iii) for the same fiscal year, an approved tax increase is reduced up to one hundred percent (100%) in proportion to the greater dollar excess, and its excess revenue refunded with ten percent (10%) annual simple interest. City bonded debt approved hereafter shall not issue on terms that could exceed its proportion of the maximum repayment costs in (iv). Ballot titles for tax or bonded debt increases shall not exceed thirty (30) words, and shall begin, "SHALL CITY TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?" or "SHALL CITY DEBT BE INCREASED (principal amount), WITH A REPAYMENT COST OF</p>	<p>(c) Except by later voter approval, if a tax increase or fiscal year spending exceeds any estimate in (b)(iii) for the same fiscal year, the tax increase is thereafter reduced up to 100% in proportion to the combined dollar excess, and the combined excess revenue refunded in the next fiscal year. District bonded debt shall not issue on terms that could exceed its share of its maximum repayment costs in (b)(iv). Ballot titles for tax or bonded debt increases shall begin, "SHALL (DISTRICT) TAXES BE INCREASED (first, or if phased in, final, full fiscal year dollar increase) ANNUALLY...?" or "SHALL (DISTRICT) DEBT BE INCREASED (principal amount), WITH A REPAYMENT COST OF (maximum total district costs),...?"</p>

<p>City: maximum total dollar amount State: maximum total costs</p>	<p>(maximum total dollar amount),...?"</p>	
<p>City: required election includes tax exemption termination State: not specifically included</p>	<p><u>(d) Required Elections</u> . The following require voter approval in advance:</p> <p>(1) Except as provided by (f), any new tax, tax rate increase, mill levy above that of the prior year, tax extensions, or tax exemption termination, or any change in City tax policy that directly provides a net gain in City or enterprise tax revenue above the level that would otherwise exist;</p> <p>(2) Except for refinancing City bonded debt at a lower interest rate or adding new employees to existing City pension plans, City creation of a direct or indirect City debt or other financial obligation whatsoever that extends, or causes a penalty if not extended, past the fiscal year incurred without adequate present cash reserves irrevocably pledged and held for all future payments.</p>	<p>(4) Required elections. Starting November 4, 1992, districts must have voter approval in advance for:</p> <p>(a) Unless (1) or (6) applies, any new tax, tax rate increase, mill levy above that for the prior year, valuation for assessment ratio increase for a property class, or extension of an expiring tax, or a tax policy change directly causing a net tax revenue gain to any district.</p> <p>(b) Except for refinancing district bonded debt at a lower interest rate or adding new employees to existing district pension plans, creation of any multiple-fiscal year direct or indirect district debt or other financial obligation whatsoever without adequate present cash reserves pledged irrevocably and held for payments in all future fiscal years.</p>
	<p><u>(e)Emergency Reserves</u> . For use in declared emergencies only, the City shall reserve in 1991 one percent (1%) or more, in 1992 two percent (2%) or more, and in all later years three percent (3%) or more</p>	<p>(5) Emergency reserves. To use for declared emergencies only, each district shall reserve for 1993 1% or more, for 1994 2% or more, and for all later years 3% or more of its fiscal year spending</p>

	of fiscal year spending. An unused reserve shall apply to the next year's reserve. (1991)	excluding bonded debt service. Unused reserves apply to the next year's reserve.
<p>City: emergency tax revenue shall be refunded if not spent on the emergency</p> <p>State: emergency tax revenue shall be refunded within 180 days if not spent on the emergency</p> <p>Difference in ending times</p>	<p>(f)<u>Emergency Taxes</u> . This section grants no new taxing power. Property taxes shall not be imposed for an emergency. Emergency taxes shall also meet all of the following conditions:</p> <p>(1) Six (6) Councilmembers or more declare the emergency and impose the tax by separate recorded roll call votes;</p> <p>(2) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded if not spent on the emergency;</p> <p>(3) A tax not approved on the next election date sixty (60) days or more after the declaration ends after the election month.</p>	<p>(6) Emergency taxes. This subsection grants no new taxing power. Emergency property taxes are prohibited. Emergency tax revenue is excluded for purposes of (3)(c) and (7), even if later ratified by voters. Emergency taxes shall also meet all of the following conditions:</p> <p>(a) A 2/3 majority of the members of each house of the general assembly or of a local district board declares the emergency and imposes the tax by separate recorded roll call votes.</p> <p>(b) Emergency tax revenue shall be spent only after emergency reserves are depleted, and shall be refunded within 180 days after the emergency ends if not spent on the emergency.</p> <p>(c) A tax not approved on the next election date 60 days or more after the declaration shall end with that election month.</p>
<p>City: allows deduction of emergency tax spending and refunds, the spending cap is calculated</p> <p>State: no similar deduction</p>	<p>g)<u>Spending Limited</u> . After deducting current year emergency tax spending and relevant (a) and (c)(2) refunds with interest, the maximum annual change in</p>	<p>(7) Spending limits. (a) The maximum annual percentage change in state fiscal year spending equals inflation plus the percentage change in state</p>

<p>City: no adjustment in growth for federal census numbers</p> <p>State: growth adjusted for federal census</p>	<p>fiscal year spending equals inflation plus City growth in the prior calendar year, adjusted for annual voter-approved changes after 1990 in revenue not from emergency taxes. If revenue from sources not excluded from fiscal year spending exceeds this spending limit in dollars for that fiscal year, the excess shall apply in the next year to reduce tax rates or City bonded debt. After deducting relevant (a) and (c)(2) refunds with interest, the maximum annual change in property tax revenue equals inflation plus City growth in the prior calendar year, adjusted for annual voter-approved changes after 1990 in property tax revenue. New City bonded debt increases, and retiring City bonded debt lowers, fiscal year spending and property tax revenue by the annual debt service funded by either or both. These limits in (g) begin with the authorization of 1992 fiscal year spending and 1991 property taxes due in 1992. (1991)</p>	<p>population in the prior calendar year, adjusted for revenue changes approved by voters after 1991. Population shall be determined by annual federal census estimates and such number shall be adjusted every decade to match the federal census.</p> <p>(b) The maximum annual percentage change in each local district's fiscal year spending equals inflation in the prior calendar year plus annual local growth, adjusted for revenue changes approved by voters after 1991 and (8)(b) and (9) reductions.</p> <p>(c) The maximum annual percentage change in each district's property tax revenue equals inflation in the prior calendar year plus annual local growth, adjusted for property tax revenue changes approved by voters after 1991 and (8) (b) and (9) reductions.</p> <p>(d) If revenue from sources not excluded from fiscal year spending exceeds these limits in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset. Initial district bases are current fiscal year spending and 1991 property</p>
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		<p>tax collected in 1992. Qualification or disqualification as an enterprise shall change district bases and future year limits. Future creation of district bonded debt shall increase, and retiring or refinancing district bonded debt shall lower, fiscal year spending and property tax revenue by the annual debt service so funded. Debt service changes, reductions, (1) and (3)(c) refunds, and voter-approved revenue changes are dollar amounts that are exceptions to, and not part of, any district base. Voter-approved revenue changes do not require a tax rate change.</p>
<p>State: transfer tax rates on real property prohibited City: no mention</p> <p>City: sales, use or occupation taxes prohibited for application on telephone, cable or residential utility services and phase out of existing tax over four years State: no mention</p> <p>City: One-half cent capital improvement tax phased out over five years beginning Jan 1993</p>	<p>(h) Revenues Limited .</p> <p>(1) Except by voter approval after 1990, no 1991 or later general City property tax shall exceed seven (7) mills.</p> <p>(2) Any City sales, use, or occupation tax based on telephone, cable television, or residential use utility services shall phase out in four (4) equal annual rate changes beginning July 1, 1991.</p> <p>(3) The one-half percent (0.5%) sales and use tax increase shall phase out in five (5) annual rate changes of one-tenth percent (0.1%) beginning January 1993, and the two percent (2%)</p>	<p>(8) Revenue limits.</p> <p>(a) New or increased transfer tax rates on real property are prohibited. No new state real property tax or local district income tax shall be imposed. Neither an income tax rate increase nor a new state definition of taxable income shall apply before the next tax year. Any income tax law change after July 1, 1992 shall also require all taxable net income to be taxed at one rate, excluding refund tax credits or voter-approved tax credits, with no added tax or surcharge.</p>

	<p>rate shall be raised only by voter approval or in a declared emergency. (1991)</p>	<p>(b) Each district may enact cumulative uniform exemptions and credits to reduce or end business personal property taxes.</p> <p>(c) Regardless of reassessment frequency, valuation notices shall be mailed annually and may be appealed annually, with no presumption in favor of any pending valuation. Past or future sales by a lender or government shall also be considered as comparable market sales and their sales prices kept as public records. Actual value shall be stated on all property tax bills and valuation notices and, for residential real property, determined solely by the market approach to appraisal.</p>
		<p>(9) State mandates. Except for public education through grade 12 or as required of a local district by federal law, a local district may reduce or end its subsidy to any program delegated to it by the general assembly for administration. For current programs, the state may require 90 days notice and that the adjustment occur in a maximum of three equal annual installments.</p>